


REPUBLIC OF KENYA



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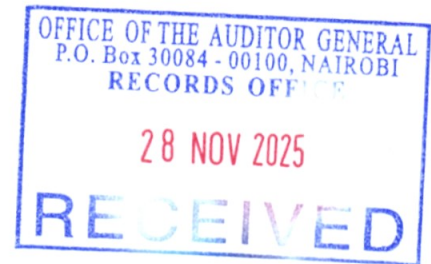
OF

THE AUDITOR-GENERAL

ON

**NATIONAL POLICE SERVICE
COMMISSION**

**FOR THE YEAR ENDED
30 JUNE, 2025**



National Police Service Commission



NATIONAL POLICE SERVICE COMMISSION

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

30TH JUNE 2025

**Transitional IPSAS Financial Statements/Prepared in accordance with the Accrual Basis of
Accounting Method Under International Public Sector Accounting Standards (IPSAS)**

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1. Acronyms and Definition of Key Terms

A: Acronyms

<i>CS</i>	<i>Cabinet Secretary</i>
<i>PS</i>	<i>Principal Secretary</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>ICPAK</i>	<i>Institute of Certified Public Accountants of Kenya</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OSHA</i>	<i>Occupational Safety and Health Act of 2007</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PPE</i>	<i>Property Plant & Equipment</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>SAGAs</i>	<i>Semi-Autonomous Government Agencies</i>
<i>SC</i>	<i>State Corporations</i>
<i>TNT</i>	<i>The National Treasury</i>
<i>WB</i>	<i>World Bank</i>

B: Definition of Key Terms

Fiduciary Management- Members of Management are directly entrusted with the responsibility of the financial resources of the organization.

2. Key MDA Information and Management

(a) Background information

The National Police Service Commission (NPSC) is one of the independent commissions established under Chapter 15 of the Constitution of Kenya 2010. The commission is established under article 246 of the Constitution. It took over, among other functions, the human resource management function of the Police Service, that previously was being handled by the Public Service Commission.

The National Police Service Commission was established on 05th October, 2012 after the appointment into office of six commissioners through Gazette Notice No. 95 of 03rd October 2012. These comprised of the Chairperson, the Vice Chairperson and four commissioners who work full time.

(b) Mandate

Below is the vision, mission, core values and mandates of the commission.

(i) Vision

Dignified and Professional Police Officers

(ii) Mission

To facilitate transformation of human resource management in the National Police Service for efficiency and effectiveness

(iii) Core Values

- Interdependence
- Synergy
- Integrity
- Fairness
- Transparency
- Accountability

(iv) Mandates

The Commission is mandated by Article 246 (3) (a-c) of the Constitution of Kenya 2010 –

- ❖ To recruit and appoint persons to hold or act in offices in the Service;
- ❖ To confirm appointments within the National Police Service
- ❖ To determine promotions and transfers within the National Police Service
- ❖ To exercise disciplinary control over and remove persons holding and acting in offices within the Service
- ❖ To perform any other functions prescribed by national legislation

On the recommendation of the Inspector General develop and keep under review all matters relating to human resources policies of members of the service.

- With the advice of the Salaries and Remuneration Commission, determine the appropriate remuneration and benefits of the service and staff of the Commission
- Approve application for engagement by police officers in trade and other business, in accordance with the law relating to matters of leadership and integrity under Article 80 of the Constitution
- Co-operate with other State agencies, departments or commissions on any matter that the Commission considers necessary
- Provide for the terms and conditions of service and the procedure for recruitment and disciplinary measures for civilian members of the Service
- Develop fair and clear disciplinary procedures in accordance with Article 47 of the Constitution
- Investigate and summon witnesses to assist for the purposes of its investigations
- Exercise disciplinary control over persons holding or acting in office in the Service
- Promote the values and principles referred to in Articles 10 and 232 of the Constitution throughout the Service
- Hear and determine appeals from the members of the Service
- Develop policies and provide oversight over training in the Service
- Approve training curricula and oversee their implementation
- Investigate, monitor and evaluate the personnel practices of the Service
- Receive and refer civilian complaints to the Independent Policing Oversight Authority, the Kenya National Commission on Human Rights, the Director of Public Prosecutions or the Ethics and Anti-Corruption Commission, as the case may be, where necessary
- Review and make recommendations to the national government in respect of conditions of service, code of conduct and qualifications of officers in the Service
- Evaluate and report to the President and the National Assembly on the extent to which the values and principles referred to in Articles 10 and 232 are complied with in the Service
- Receive complaints and recommendations from police associations registered in accordance with the applicable law
- Perform such other functions as are provided for by the Constitution, this Act or any written law.

(c) Key Management

The Commission's day-to-day management is under the following key organs:

- The Chief Executive Officer
- Finance, Administration & Planning and Support Services Corporate Directorate
- HCM Technical Services
- Human Capital Management Directorate

(d) Fiduciary Management

The key management personnel who held office during the period ended June 30, 2025 and who had direct fiduciary responsibility were:

No	Designation	Name	Date of appointment
1.	Accounting Officer	Mr. Peter Leley, EBS	
2	Deputy CEO Finance and Administration	Mr. John M. Wambugu	
3.	Deputy CEO Human Capital Management	Dr. Silas Mc'Opiyo	
4.	Director Human Capital Management	Ms. Christine Rotich	
5.	Manager - Accounts	CPA Eric Nyaga	
6.	Internal Auditor	Ms. Winnie Nkatha	
7.	Chairperson - Audit Committee	Mr. Evans Kakai	

(e) Fiduciary Oversight Arrangements

The Commission plays the fiduciary responsibility role which is achieved through the following committees:

i. Executive Committee

- a) To go through the recommendations emanating from the committees of the commission before presenting them to the commission's meeting for approval.

ii. Recruitment, Appointments, Confirmations and Welfare Committee

- a) Coordinate the recruitment process of NPS members who include civilian staff of the NPS.
- b) Develop and review job descriptions/specifications for NPS staff
- c) Coordinate the development of terms and conditions of service for NPS staff; including pay and benefits.
- d) Undertaking and evaluating baseline surveys on the gender, ethnic distribution and stagnation of officers in various ranks in the NPS with a view of making the necessary recommendations.
- e) Coordinate the implementation and provide recommendations on the review of the NPS recruitment, appointment, professional development and welfare policies and regulations
- f) Development, management, monitoring and evaluation of training programmes for NPS
- g) Coordinate the development of appropriate guidelines for formation and recognition of police associations.
- h) Coordinate research and development of recommendations for NPS Staff welfare including; insurance, medical, housing etc
- i) Approve applications for engagement by police officers in trade and other businesses.
- j) Any other function assigned to the Committee by the Commission.

iii. Appeals, Policy and Legal Affairs Committee

- a) Coordinate undertaking of various research and surveys for policy development
- b) Lead the development and review of policies, regulations and guidelines for the implementation of NPSC mandate, and make recommendations for their approval by the Commission
- c) Develop the schedule of penalties for the offenses against discipline in the NPS
- d) Develop and review policies and procedures to mainstream cross cutting issues – gender, human rights, conflict of interest, anti-corruption etc
- e) Provide leadership on legal affairs, legal review, complaints management, case management and litigation involving the NPS and NPSC
- f) Implementing the policy and procedures for Appeals to the NPSC
- g) Conducting hearings and recommending determinations on appeals

iv. Promotions and Transfers Committee

- a) Coordinate the provision of recommendations on promotions and transfers in the NPS
- b) Oversee the implementation and recommend review of the promotions and transfers policies and regulations
- c) Develop and review Schemes of Service for NPS staff
- d) Coordinate the development of a skills inventory in the NPS
- e) Provide leadership in development and implementation of performance and change management systems and measures.
- f) Any other function assigned to the Committee by the Commission

v. Finance, Planning, Administration and Professional Development Committee

- a) Coordinate and oversee implementation of change management and reforms of the NPSC Secretariat
- b) Coordinate budget making process and resource mobilization for NPSC and oversee its implementation
- c) Coordinate NPSC Stakeholder engagement.
- d) Oversee implementation of overall NPSC communication and ICT strategy
- e) Oversee administration and management of NPSC
- f) Monitoring and Evaluation of the implementation of strategic plan.
- g) Oversee data management of the Commission

vi. Discipline and HR Audit Committee

- a) Oversee implementation and recommend review of the policies, regulations, guidelines and procedures on Discipline matters in the NPS
- b) Conduct public enquiries and publish the outcome of such inquiries on matters related to the commission mandate
- c) Promote the compliance with the disciplinary procedures in the Service
- d) Review and recommend confirmation of disciplinary sanctions under section 89 (6) of the NPS Act i.e. restitution, stoppage of salary increments, reduction in rank and dismissals from the NPS.
- e) To recommend disciplinary action against an officer who commits a criminal offence.
- f) Oversee and provide reports on the implementation of the NPSC policies and regulations
- g) Conducting audit on implementation of the Commission's decisions by the NPS.
- h) Conduct audit on operations of the civilians in NPS
- i) Any other function assigned to the Committee by the Commission

vii. Audit Committee

- a) The Audit Committee gives oversight to the operations of the Commission for better corporate governance in line with the law
- b) Any other function assigned to the Committee by the Commission.

PARLIAMENTARY COMMITTEES

Parliament and its committees derive their mandate from the constitution of Kenya Act 124, statutes and standing orders. Various parliamentary committees have an oversight mandate on the Commission. These are:

A) Administration and National Security committee

The Committee oversees matters regarding National Security and Administration. The National Police Service Commission being responsible for the human resource management of the National Police Service falls within the Committee's ambit. The Committee vets and approves nominees for the position of Chairperson and Commissioners of the National Police Service Commission before they are appointed by the President. The Committee may monitor and raise queries on decisions the Commission makes concerning the Police Service. Further, the Commission presents its budget estimates to the Committee for approval.

B) Public Accounts Committee

The Committee is an audit committee responsible for the examination of the account showing the appropriations of the sum voted by the House to meet public expenditure.

It also receives audited reports from the office of the Auditor General relating to various government institutions and agencies. The Committee Sermons Government Ministries and or institution to answer to queries raised by the Auditor General, and the Commission is subject to this Committee for any queries raised the Auditor general.

C) Budget and Appropriation Committee

The budget and appropriations committee is established pursuant to the provisions of standing order No. 207. The functions of the committee include:

- a) Investigate, enquire into and report on all matters related to coordination, control, and monitoring of the National budget.
- b) Discuss and review the estimates and make recommendations to the house
- c) Examine the budget policy statement presented to the house
- d) Examine bills related to the National Budget including appropriation bills
- e) Evaluate tax estimated, economic and budgetary policies and programmes with direct budget outlays

D) Justice and Legal Affairs Committee

This committee considers all matters related to constitutional affairs, the organization and administration of law and justice, elections, promotion of principles of leadership, ethics and integrity; and implementation of the provisions of the constitution on human rights.

THE NATIONAL TREASURY

The National Treasury derives its mandate from, the Constitution of Kenya Article 225, Public Finance Management Act 2012 section 12 and the Executive Order No.2 of 2013.

The National Treasury is responsible for budget preparation and allocation of resources. They issue guidelines with respect to financial matters and monitoring of budget implementation and oversee reporting. Additionally, the National Treasury is responsible for the Implementation of Public Accounts Committee recommendations. The National Treasury also funds the budget for the Commission.

MINISTRY OF INTERIOR AND COORDINATION OF NATIONAL GOVERNMENT

The Ministry is charged with the responsibility of public administration, internal security and the National Police Service Commission is under this Ministry. The Ministry coordinates with the Commission on the human resource affairs of the National Police Service.

(f) MDA Headquarters

CBK Pension Towers, 9th Floor
Harambee venue,
P.O. Box 47363 – 00100 GPO
Nairobi, Kenya

Entity Regional office

Coast region office
Uhuru na Kazi building, 5th floor
P.O. Box Mombasa, Kenya

(g) MDA Contacts

Telephone: (254) 709099000
E-mail: info@npssc.go.ke
Website: www.npssc.go.ke

(h) MDA Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Riverside Branch
P.O. Box 48400-00100 - Nairobi, Kenya- NPSC Staff Pension Scheme Account
3. Housing Finance Group
Westlands Branch
P. O. Box 30088-00100
Nairobi, Kenya - NPSC Staff Mortgage Scheme Account
4. Kenya Commercial Bank Limited
Haile Sellassie Mortgage Centre
Ground Floor Agip House
Haile Sellassie Avenue
P.O Box 58992 -00200
Nairobi

(i) Independent Auditors

Auditor-General
Office of the Auditor General
Anniversary Towers, University Way
P.O.Box 30084
GPO 00100
Nairobi, Kenya

(j) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. Profile of Commissioners

Brief on the key leadership structure;



**ELIUD N. KINUTHIA, CBS, OGW, HSC, NPSC
CHAIRPERSON,**

The Chairperson, National Police Service Commission, is a transformational leader and people management specialist with 20 years' career experience out of which he has spent the last 10 years leading reforms in the National Police Service. He brings on board to the National Police Service a passion and hands on experience in Police reforms having

been the author of the latest policy framework and strategy on reorganization of the National Police Service, provision of decent and affordable housing to Police Officers and integration of Police with communities and neighborhoods.

The Chairperson is a graduate of the University of Nairobi with a first Master's Degree in Development Studies and is pursuing a second Master's Degree in Business Administration from the Strathmore Business School. He holds a Pan African E-MBA Certificate from IESE University of Navarra, Barcelona Spain. In his undergraduate degree, he studied Bachelor of Education specializing in Mathematics Statistics Major. He went to Pre-School and Primary School at Uziwa Primary School in 1978 and later proceeded to Mpeketoni Secondary School in 1988. He began demonstrating his leadership competencies and skills during his Secondary School days where he rose to the rank of Deputy School Captain in 1992. The Chairperson comes from Lamu County, Mpeketoni Sub County, Uziwa Sub Location.

The Chairperson has a wide network and goodwill from members of the Police profession and senior Police commanders who he has had an opportunity to work and interact with during his tenure as Advisor, National Police Service Transformation. Outside the National Police Service, the Chairperson has worked with the Ministry of Interior and Coordination of National Government under the bilateral partnership programme in Security Sector Reforms including DFID, SIDA, USG, UNODC, Police Reforms Working Group and Jamii Thabiti Community Security programme. Previously he has also worked with World Bank, UNDP, FAWE and CCF in various other capacities.



DR. ALICE ATIENO OTWALA, CBS, VICE CHAIRPERSON

Dr. Alice A. Otwala is the Vice Chairperson at the National Police Service Commission. She heads the Recruitment, Appointments and Welfare Committee at the Commission.

Prior to her current position, the Vice Chairperson was a Chief Executive Officer of Public Service Commission of Kenya. She was the Chief Steward of a team of 200 employees in fulfilling the constitutional

mandate of the Public Service Commission (PSC). The PSC sets standards and ensures compliance to Human Resource Management in the whole of the Public Service.

Commissioner Dr. Otwala has extensive experience and practical knowledge of public administration having risen through the ranks from an Assistant Secretary to become the Secretary and Chief Executive Officer of the Public Service Commission of Kenya. Her long stint of 35 years has seen her serve the Public Service at the Office of the President, Ministries of Foreign Affairs, Agriculture, East African Community, Trade and the Public Service Commission of Kenya. Dr. Alice Atieno Otwala holds a PhD Degree in Public Administration from London Graduate School and Commonwealth University and a Master's Degree in Public Administration from Liverpool University both in the United Kingdom. She obtained her Bachelors of Arts Degree from the University of Nairobi.

The Vice Chairperson is also an Alumni of Strathmore Business School where she pursued a Post Graduate Programme in Strategic Management. She has attended high level conferences and meetings in Public Administration globally. She is a member of Kenya Institute of Management (KIM) and Kenya Association for Public Administration and Management (KAPAM).

Besides her academic qualifications, she has undertaken the following courses: Strategic Planning and Management, Professionalism Performance, Result Oriented Management, Senior Management Course, Finance for Non-Finance Managers and Senior Administrative Officers Programme among others.

Due to her exemplary performance, she has been awarded two Presidential Awards including the Moran of Burning Spear (MBS) and Chief of Burning Spear (CBS) for her distinguished service, strong leadership and outstanding contribution to improving the Public Service.



EUSEBIUS K. LAIBUTA, MBS, OGW, HSC, 'NDC'(K), COMMISSIONER

Mr. Eusebius Karuti Laibuta, is a Commissioner at the National Police Service Commission appointed as a retired police officer as stipulated in article 246(2)(a) of the constitution. He heads the Promotions and Transfers Committee at the Commission.

Prior to his appointment he had retired from the Administration Police Service at the rank of Assistant Inspector General and holding the position of Commandant of Administration Police Senior Staff College at Emali (now renamed National Police Service Senior Staff College Emali Campus).

Commissioner Laibuta, holds a Master of Arts Degree in Rural Sociology and Community Development, Bachelor of Psychology and Diploma in International Studies from the University of Nairobi. He has also undertaken various courses both locally and abroad in U.S.A. and Italy, as well as study tours in Israel, Turkey, Ethiopia, Uganda, Tanzania, Rwanda, Burundi, Thailand and Vietnam.

Commissioner Laibuta joined the Civil Service in January 1979 whereby he worked in the Ministry of Home Affairs, the Judiciary and the Office of the President before he enlisted in the Administration Police Force in January 1981.



JOHN OLE MOYAKI, MBS, COMMISSIONER

Mr. John Ole Moyaki, is a Commissioner at the National Police Service Commission where he heads the Finance, Planning, Administration and Professional Development Committee. He has key competencies in the areas of human resource management, performance-based management, policy development and a high level of undertaking in corporate governance. Before he joined the Commission, he was the Chairman of the County Public Service Board, at the County

Government of Kajiado.

Commissioner Ole Moyaki, holds a Masters' Degree in Economics from the University of Nairobi and Bachelors of Arts Degree with a major in Economics and electives in Public Administration and Sociology from Moi University. He is a member of the Institute of Economic Affairs – Kenya and is also a member of the Institute of Human Resources Management (IHRM).

Mr. Ole Moyaki began his civil service career in 1999 at the Kenya Post Office Savings Bank (Post bank) and rose through the ranks to serve in the positions of Administrative Officer, Strategic Planning Officer and a Senior Integrity Officer. In 2010, he joined Kenya Urban Roads Authority (KURA) as an Executive Assistant to the Director General and exited in 2014 in the position of a

Chief Administrative Officer to join the County Government of Kajiado as the Chairman of the County Public Service Board.

In his career he has served in several committees amongst them being the Performance Contract, Corruption Prevention (CPC) Committees, Selection and Recruitment Panels, the Executive Committees of the Public Service Board Forum to represent Rift Valley Region, ISO Certification Steering Committee, Complaints and Disciplinary Committees, among others.

He has attended more than twenty (20) seminars/workshops both within the country and outside most of which are leadership, human resource management and supervisory based. His experience and trainings in the seminars have bolstered his leadership and strategic management.

LILIAN MUTIO KIAMBA (OGW), COMMISSIONER



Commissioner Lilian Mutio Kiamba (OGW), heads the Discipline and HR Audit Committee at the National Police Service Commission. She is a retired Commissioner of Police from the Directorate of Criminal Investigations (DCI) of the National Police Service, qualified in her appointment to a commissioner as a retired police officer stipulated in article 246(2)(a) of the constitution.

She holds a Bachelors' Degree in Criminology and Fraud Management. Commissioner Kiamba is a former member of the Firearm Licensing Board and has also served as Director, Public Complaints at the DCI headquarters among other duties within the security sector. She has extensive experience and practical knowledge of the security sector.

Due to her exemplary performance, she was awarded a Presidential Award; the Order of Grand Warrior (OGW) for her distinguished service, strong leadership and outstanding contribution to improving the Public Service.

These achievements include participating in the joint investigation with Police officers from the United Kingdom on sexual abuse of street children in Nakuru County and joint investigation with officers from the Federal Bureau of Investigations (USA) on sexual offences committed to orphaned children in Kiambu County.

She has attended high level trainings, conferences and meetings on security matters globally. With this background she has been able to conduct various high-profile investigations as a detective at the DCI leading to successful convictions.



EDWIN KIPRONO CHELUGET, COMMISSIONER

Mr. Edwin Cheluget is a Commissioner at the National Police Service Commission. Prior to his appointment he had served in various capacities both in the private and public service. Mr. Cheluget is an Advocate of the High Court of Kenya and has been a law practitioner for over a decade. He is also a member of the Law Society of Kenya.

Among the key positions that He has served include, include Speaker Nandi County Assembly and has been a Board Member in several parastatals. He is currently a member of the Tax Appeal tribunal at The Judiciary.

Mr. Cheluget is a graduate of Moi University (Bachelor of Laws (LLB) Degree) and holds a post graduate Diploma in Laws from Kenya School of Law. He has also participated in Policy and Legislation drafting trainings organized by various institutions.

Commissioner Cheluget joins the Commission as head of Appeals, Policy and Legal Affairs (APLA) Committee.



**MR. DOUGLAS KANJA KIROCHO, EBS, OGW, Commissioner
(Inspector General – National Police Service, NPS)**

Mr. Douglas Kanja is the 6th Inspector General National Police Service under the constitution 2010. He was the Deputy Inspector General heading the Kenya Police Service of the National Police Service. Previously he was the former Commandant of the General Service Unit after serving as the Deputy Commandant for four years.

Mr. Douglas' 37 years of service in the police is filled with successful operational and administrative wealth of experience, particularly in the General Service Unit. He has served as; the County Police Commander in Kilifi County, Deputy Commandant KAPU (Kenya Airport Police Unit), Chief armorer at the police headquarters, OC high ridge presidential Escort Unit camp, Unit Armorer and Platoon commander.

The DIG, holds a Diploma in Security Management and Police studies from Kenyatta University, he has several professional trainings on strategic leadership, conflict management and resolution, security development, Arms and Armorers training, Advanced protection skills and management course.

His honorary awards include Elders of the Burning spear, and Order of the Grand Warrior for exemplary service.



Eliud Kipkoech Lagat., CBS, EBS, OGW, HSC, SS, ndc (K)
Commissioner (Deputy Inspector General-Kenya Police
Service-KPS)

Eliud Kipkoech Lagat is a distinguished career police officer with over 25 years of exemplary service in the National Police Service. He has held several senior leadership positions, including Commandant of the General Service Unit (GSU), Deputy Head of the Crime Scene Support Unit, Head of the Investigation Bureau, and Head of the Bomb and

Hazardous Materials Unit.

A certified expert in explosives and post-blast investigations, Mr. Lagat previously led the Forensic Bomb Disposal Unit and the Directorate of Reforms at the Directorate of Criminal Investigations (DCI) Headquarters. His extensive expertise and strategic leadership continue to position him at the forefront of addressing complex security challenges and advancing transformative reforms within the National Police Service.

He holds a Master's degree in Armed Conflict and Peace Studies from the University of Nairobi and a Bachelor of Technology in Automotive Engineering from the University of Eastern Africa, Baraton. He has also undertaken advanced management training at the Kenya School of Government.

In recognition of his outstanding service, Mr. Lagat has been awarded numerous national honors, including the Elder of the Burning Spear (EBS), the Order of the Grand Warrior (OGW) of Kenya, the Head of State Commendation (HSC), the Silver Star (SS) of Kenya, and the prestigious ndc (K) from the National Defence College.



**Gilbert Masengeli.,CBS, MBS, OGW, SS, CFE
Commissioner (Deputy Inspector General,
Administration Police Service -APS)**

Mr. Gilbert Masengeli is a highly accomplished career police officer with over 35 years of experience in the National Police Service. His career trajectory reflects a strong background in strategic security leadership, multi-agency coordination, and counterterrorism operations.

Prior to his current position, Mr. Masengeli was the Commandant of the National Police College Embakasi 'A' campus where he provided leadership in police training, institutional development and capacity building for operational readiness. He also served as the Commanding Officer Special Operations Group (CO- SOG) where he was responsible for coordinating multi-agency special security operations, developing strategies for threat mitigation and advising on security deployments along border points.

Mr. Masengeli is a Certified Fraud Examiner (CFE) and holds a Master of Science in Security and Forensics Management, as well as a Bachelor of Science degree in Criminology and Security Management with a specialization in Digital Forensic Technology Cybercrime from Dedan Kimathi University of Technology. He also holds a Diploma in Criminology from the Kenya Institute of Studies in Criminal Justice. He is currently pursuing a Doctor of Philosophy (PhD) in International Relations at the United States International University (USIU).

Throughout his career, he has received several prestigious awards, including the Moran of the Order of the Burning Spear (MBS), the Order of the Grand Warrior (OGW) of Kenya, and the Silver Star (SS) of Kenya.



**MR. Mohamed Ibrahim Amin.,CBS, EBS, OGW, ndc(K)
Director, Directorate of Criminal Investigations**

Mr. Mohamed Ibrahim Amin is the Director of the Directorate of Criminal Investigations under the National Police Service. Mr. Amin service in the police displays great leadership skills from heading several police departments. Prior to his current position, Mr. Amin was the Director of Internal Affairs Unit for a period of three years, and before that he served as the Director of Kenya National Focal Point on Small Arms and Light Weapons. The Director has served as a: Regional coordinator of the North Eastern region, regional coordinator in Central region, head of investigations at the DCI headquarters, and Director of Banking Fraud Investigations Unit.

Key achievement attributed to the director include successful investigations of cases involving influential persons, post-election violence and rebel atrocities. His honorary awards include Elders of the Burning spear, Moran of the Burning Spear and Order of the Grand Warrior.

Mr. Amin holds a Masters of Arts in Criminology and Security Management, and Bachelor of arts in criminology and security studies (First Class Honors) from Egerton University. He holds a diploma in International Studies from Nairobi University, graduate certificate from National Defense College and Ethics, Governance and Economic Crimes certificate from Egerton University. Mr. Amin is a member of National Task Force on Anti-money Laundering and Combating Financing of Terrorism.



Bernice Sialaal Lemedeket., EBS

Secretary Administration/ Accounting Officer, National Police Service

Ms. Bernice Lemedeket has over fifteen years of extensive experience in governance, strategic advisory, financial management and project planning. Her professional career spans both the public and private sectors where she has been instrumental in governance, change management and reform implementation.

She has held senior management positions in reputable organisations, including the Kenya Pipeline Company Limited, Malteser International and the University of Maryland Global Initiative Kenya, among others. In these capacities, Ms. Lemedeket provided strategic leadership and oversight across diverse operational and programme functions.

She holds a Master of Arts in Project Planning and Management from the University of Nairobi and a Master of Science in Development Management from the Open University, United Kingdom. She also holds a Bachelor of Arts degree in Sociology and Psychology from the University of Nairobi.

Ms. Lemedeket is Board Member of Kenya Drylands Education Fund (KDEF) a Non-Governmental Organisation that seeks to expand access to education for students in Marsabit and Samburu Counties.

4. Profile of Accounting Officer and Key Management.



Mr. Peter Leley., EBS - Chief Executive Officer/Commission Secretary

Mr. Peter Leley is the Chief Executive Officer and Commission Secretary of the National Police Service Commission. He is responsible for acting on the decision of the Commission, formulation and development of efficient administration of the Commission's secretariat.

Mr. Leley has a wealth of experience in the public service of 28 years working in the National and County government. He also worked as the CEO at Intergovernmental Relations Technical Committee (IGRTC). Some of his responsibilities included: implementing the decisions and preparation of budget of the county government coordinating summit, the council of governors and the technical committee among others. He facilitated several ordinary and special session of the summit, was a moderator during the National wage bill conference, resolved Intergovernmental disputes, and guided the establishment of intergovernmental sectoral forums to mention few key achievements.

Mr. Leley's service as the County Secretary and County Head of Public Service in Uasin Gishu, in 2016, saw Uasin Gishu rated amongst the best counties in development both nationally and locally. The county was ranked among the least corrupt county by EACC. World bank ranked Uasin Gishu at the top in ease of doing business.

From a district officer, Mr. Peter Leley rose through the ranks to a District Commissioner and Deputy Provincial Commissioner Nairobi. he was accountable for co-ordination and supervision of government programs and staff as well as conflict management and dispute resolution.

Mr. Leley holds a master's degree in Business Administration from Moi University and bachelor of Arts from University of Nairobi. His professional skills cut across diverse areas of governance with a global reach which include; fiscal decentralization and local finance from The Hague Academy of local government in Netherlands, strategic leadership, governance and environmental management from ESAMI in Rwanda and Corporate governance for public sector boards from Kenya school of Law. At the International peace support training center, he studied Conflict analysis and prevention, at Marquette University in the USA he undertook Anti-corruption and good governance studies, and did Urban Economic Development in Israel, as well as leadership in county budgeting from Strathmore university Mr. Peter Leley is a certified mediator from Mediation Training Institute International and a member of Kenya Institute of Management.



Mr. John Mwai Wambugu, MBS

**Deputy Chief Executive Officer – Finance, Planning,
Administration and Support Services**

Mr. Wambugu holds a Masters degree in Business Administration Finance Option and a Bachelor of Arts degree in Government and Economics from the University of Nairobi.

He has attended several financial Management, strategic leadership and governance courses including paramilitary training during his tenure as a former provincial administrator.

Mr. Wambugu joined the National Police Service Commission in March 17th, 2021 as the Deputy Chief Executive Officer in charge of Finance, Administration, Planning and Support Services.

He has over 37 years experience in the public service having served as a District Officer in Western, Nairobi, Central, Coast, Nyanza, and North Eastern regions. He also served as a Senior Assistant Secretary in charge of refugee affairs at the Thika Reception Centre for Refugees before being promoted to Under Secretary in the Ministry of Home Affairs and the Ministry of Environment and Natural Resources. He was later deployed to the Cabinet Office in the Office of the President and redesignated as a Principal Finance Officer.

Before joining the Commission, he worked at the National Police Service as the Chief Finance Officer from 2002 to 2017. He brings to the Commission a wealth of experience in the areas of Public Financial Management, Police operations, leadership, Public administration, budget planning and implementation and Commission support in fostering of relations with key stakeholders such as the National Treasury, Parliament, the Ministry of Interior and Coordination of National Government (MICNG) and the Donor community.

He is a strong believer in utilization of scarce public resources in generating maximum public value, mentoring and coaching upcoming young employees.



Mrs. Christine Rotich, MBS

Ag. Deputy Chief Executive Officer - Human Capital Management

Mrs. Rotich holds an Executive M.B.A. from Jomo Kenyatta University of Agriculture and Technology (JKUAT), a Higher National Diploma in Human Resource Management and a BA (History and Government) from University of Nairobi. She has over 27 years' experience in the public service and has served on various government ministries which include, Office of the President, Ministry of Health,

Cabinet Affairs office and the Judges and Magistrate Vetting Board.

She brings in a wealth of experience in mainstreaming concerns in the public service, strategic human resource planning, performance management concept, counseling skills and ethical presentation skills for senior managers. Before joining the Commission, she worked at the Executive Office of the President, Cabinet Affairs as an Acting Assistant Director, Human Resource Management and Development.

5. Statement by the Accounting Officer

The National Police Service Commission (NPSC) has prepared its Accounts for the Fiscal Year 2024–2025 in accordance with Section 81 of the Public Finance Management Act, 2012. This report affirms that the resources allocated to the Commission were utilized effectively, efficiently, and in an economically prudent manner. The Commission remains committed to ensuring that its resource management practices align with statutory reporting frameworks and uphold principles of transparency and accountability.

Throughout the reporting period, the Commission adopted a programme-based approach to work planning and budget implementation. This strategic shift was designed to enhance accountability and improve the delivery of human resource services to the National Police Service (NPS). In collaboration with key partners and stakeholders, the Commission provided critical guidance in the implementation of national security sector reforms. These efforts have contributed significantly to improving the welfare and professional development of police officers across the country.

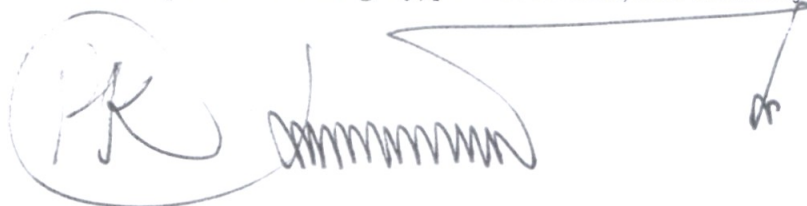
The Commission continued to pursue its mandate with vigor, aiming to transform the human resource management and development in the National Police Service for accountable and efficient service delivery to the citizens. Notable achievements during the 2024/2025 fiscal year include the processing of 192 disciplinary cases and the promotion of 4,226 uniformed and non-uniformed officers, an impressive increase from 1,738 in the previous year. Additionally, 272 appeal cases related to dismissal, removal, demotion, and fines were deliberated and resolved through committee processes. The Commission also prioritized psychosocial support, delivering counseling services across regional offices to support officers' mental health and well-being.

Despite these successes, the Commission faced significant challenges due to austerity measures implemented by the government in response to broader economic pressures. Budget rationalization by the National Treasury resulted in cuts to the NPSC's budget, which negatively impacted key activities such as police recruitment and the automation and digitization of human resource processes. However, the Commission remains determined to overcome these constraints by leveraging technology to improve service delivery. Plans are underway to conduct online police recruitment, a move aimed at addressing concerns raised by stakeholders in previous recruitment cycles. This digital approach is expected to promote fairness, transparency, and equity in the allocation of national opportunities, while also combating corruption in recruitment.

Looking ahead, the Commission has outlined several priorities for the next fiscal year. These include the online recruitment of 10,000 uniformed, non-uniformed officers and the decentralization of Commission services to Nakuru, Machakos, Kajiado, Embu, and Eldoret are also key priorities. The

Commission also recognizes the importance of aligning its policy programs with the Bottom-Up Economic Transformation Agenda (BETA), which emphasizes digital platforms as key drivers of inclusive growth and economic revitalization. By reviewing and realigning its policies and programmes to the National agenda the Commission aims to create enabling environment for the NPS to continue playing its central role in advancing Kenya's economic development and social progress.

In conclusion, the Commission expresses its deep appreciation to the National Treasury for its continued support in availing resources to sustain its programs. As it moves forward, the Commission calls upon all stakeholders to maintain their support and engagement. It remains committed to maximizing the impact of every resource allocated, ensuring that police officers are empowered to serve the public with integrity, professionalism, and efficiency.

A handwritten signature in black ink, consisting of a large 'PK' followed by a series of wavy lines. A long horizontal line extends from the end of the signature to the right, ending in a small arrowhead pointing towards the right margin.

PETER LELEY

CS/CHIEF EXECUTIVE OFFICER

NATIONAL POLICE SERVICE COMMISSION

6. Statement of Performance Against Predetermined Objectives for FY 2024/25

The Commission has endeavored to reposition itself to better serve the human resource and welfare needs of Police Officers by strengthening the support and enabling services in the management and administration of the Commission activities.

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key strategic objectives of the National Police Service Commission 2019-2022 plan are to:

1. Delink and take over the NPSC civilian budget excluding the PFM staff from the Public Service Commission to the NPSC.
2. Harmonization of Terms and Conditions of Service of NPS civilian staff and NPSC staff.
3. Decentralization of NPSC HCM services to the Regions, Counties and Sub-Counties.
4. Automation of NPSC HCM processes through the acquisition of an ERP system.
5. Operationalization of the psycho-social support and wellness centre at the Headquarters and the Regions.
6. Relocation of NPSC headquarters offices to new conducive offices at the Central Bank of Kenya (CBK) pension towers.

Progress on the attainment of Strategic Objectives through Performance Contracting

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

SUB-PROGRAMME	Delivery Unit	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th June 2024	Variance	Remarks
Name of Programme: National Police Service Human Resource Management							
1).Human Resource Management	Headquarters Administrative Services	Human Resource Services	No of Police Officers recruited and Confirmed	5,000	0	5,000	Target not Achieved. The recruitment process to be conducted in the 2025/26 financial year
			No of Minority and marginalized groups recruited	1,400	0	1,400	
			No of Cadet Officers recruited	300	0	300	
			% of appointments finalized	100	100	0	Target Achieved
		Promotions & Transfers	No. of promotions processed	3,450	4,226	+776	Target Achieved
			No of transfer & secondment requests processed	220	25	-195	Target not Achieved
		Discipline & Appeals services	% of disciplinary cases adjudicated(192 cases)	100	100	0	Target Achieved
			% of appeals adjudicated (272 cases)	100	100	0	Target Achieved
			% of early retirements approved (46 cases)	100	100	0	Target Achieved
			% of review and implementation of the Succession management Plan	100	100	0	Target Achieved

SUB-PROGRAMME	Delivery Unit	Key Output	Key Performance Indicator	Annual Target(s)	Actual As of 30th June 2024	Variance	Remarks
Name of Programme: National Police Service Human Resource Management							
2). Counseling Management Services.	Headquarters Administrative Services	Counselling services	% of officers counselled (35,701)	100	100	0	Target Achieved
			No. of counselling units operationalized	1	0	1	Target not achieved due to inadequate budgetary funding.
3).Administration and standards setting	Headquarters Administrative Services	Administration Services	No. of NPS compliance Audit reports	2	0	2	Target not achieved due to lack of access to NPS payroll
			No. of HR Module automated	2	1	1	Target not achieved due to inadequate budgetary funding.
			% complaints received & processed (118)	100	100	0	Target Achieved

7. Governance Statement

a) Governance structure of the National Police Service Commission

MEMBERS OF THE NATIONAL POLICE SERVICE COMMISSION



Ellud N. Kinuthia, CBS, OGW, HSC
Chairperson



Dr. Alice A. Otwala, CBS,
Vice Chairperson



Edwin Chelugot
Commissioner



Eusebius K. Laibuta,
MBS, OGW, HSC, 'ndc' (K)
Commissioner



Dr. Lilian Kiamba,
MBS, OGW
Commissioner



John Ole Moyaki, MBS
Commissioner



Ellud Kipkoehi Lagat,
EBS, OGW, HSC, SS, 'ndc' (K)
Commissioner



Douglas Kanja Kirocho,
EBS, OGW
Commissioner



Gilbert Masengeli,
MBS, OGW, SS,
Commissioner



Peter Leley
COMMISSION SECRETARY / CEO

CO-OPTED MEMBER



Bernice Sifalal Lamedeket, MBS
Secretary Administration/Accounting Officer,
National Police Service



Mohamed I. Amin,
EBS, MBS, OGW, 'ndc' (K),
Director, Directorate of Criminal Investigation

b) Management committees

The commission comprises of the following committees whose functions have been stipulated in pages v – vii above.

- Executive Committee
- Recruitment, Appointments, Confirmations and Welfare Committee
- Appeals, Policy and Legal Affairs Committee
- Promotions and Transfers Committee
- Finance, Planning, Administration and Professional Development Committee
- Discipline and HR Audit Committee
- Audit Committee

8. Management Discussion and Analysis

a) Key programs of the National Police Service Commission

The National Police Service Commission (NPSC) has developed a strategic plan to guide its operations and priorities for the period 2023–2027. This plan outlines nine strategic goals aimed at strengthening the Commission’s mandate and enhancing service delivery within the National Police Service (NPS). These goals are:

- i. **Transform police recruitment and appointment** to ensure transparency, fairness, and merit-based selection.
- ii. **Re-engineer promotions and transfers** to support career progression and equitable deployment.
- iii. **Strengthen disciplinary control and removal processes** to uphold integrity and accountability within the Service.
- iv. **Enhance appeals hearing and review mechanisms** to ensure justice and procedural fairness.
- v. **Improve healthcare and welfare** for police officers to promote well-being and operational readiness.
- vi. **Promote and protect sovereignty, constitutionalism, and democratic values**, reinforcing the rule of law.
- vii. **Devolve and decentralize Commission services** to improve accessibility and responsiveness across regions.
- viii. **Reengineer Commission business processes** for greater efficiency and modernization.
- ix. **Strengthen audit and compliance functions** to ensure transparency and adherence to statutory obligations.

These strategic goals reflect the Commission’s commitment to reform, professionalism, and the continuous improvement of human resource management within the NPS.

b) Key Areas of Statutory Compliance

i. Legal Framework Adherence

To fulfill its mandate, the Commission operates within a robust legal framework and adheres to several key statutes, including:

- The Constitution of Kenya, 2010
- National Police Service Commission Act, 2011
- National Police Service Act, 2011
- Leadership and Integrity Act, 2012
- Public Finance Management Act, 2012

All decisions, policies, and operations of the Commission are aligned with these legal instruments to ensure legitimacy and accountability.

ii. Recruitment and Appointments

NPSC is mandated to recruit, appoint, promote, and transfer police officers (excluding the Inspector-General and Deputy IGs). These processes are conducted transparently and competitively, in full compliance with Chapter Six of the Constitution, which emphasizes leadership and integrity.

iii. Discipline and Oversight

The Commission exercises disciplinary control over police officers, conducting hearings and enforcing sanctions in accordance with legal procedures. These actions are guided by Article 47 of the Constitution and the Fair Administrative Action Act, ensuring fairness and due process.

iv. Performance Management

Through performance appraisal systems and enforcement of performance contracts, the Commission monitors service delivery and ensures that officers meet professional standards and expectations as required by law.

v. Public Participation and Transparency

The Commission actively engages stakeholders during recruitment exercises and policy development. This fulfills the constitutional requirement under Article 10 for public participation and promotes inclusivity and trust.

vi. Financial Accountability

NPSC prepares and submits annual budgets and financial reports in line with the Public Finance Management Act. These reports are subject to regular audits by the Office of the Auditor-General, reinforcing fiscal discipline and transparency.

vii. Reporting and Oversight

As required by law, the Commission submits annual reports to Parliament and the President. These reports detail the Commission's activities, achievements, challenges, and strategic direction.

c) Major risks facing the organization

Despite its progress, the Commission faces several risks that could hinder its effectiveness:

- i. **Budgetary Misalignment:** The appropriation of funds for human resource and welfare management resides with the Service, while the functional responsibility lies with the Commission, creating operational and financial disconnects.
- ii. **Inadequate Funding:** Budgetary allocations remain insufficient compared to the scope of NPSC's mandate.
- iii. **Public Perception Challenges:** There is a persistent negative perception and low public confidence in the Commission's ability to effectively manage its mandate.
- iv. **Cybersecurity Threats:** Increased reliance on technology exposes the Commission to cyber risks such as data breaches and hacking, potentially compromising sensitive information.

- v. **Legal Misapplication:** Some institutions and office holders have misinterpreted the law, assuming mandates that legally belong to the Commission, particularly in human resource management.
- vi. **Legislative Amendments:** Proposed changes to existing laws may dilute the Commission's functions and weaken its authority.
- vii. **Non-Compliance by Stakeholders:** Various institutions and individuals have failed to comply with legal provisions, undermining the Commission's efforts and mandate.

The Commission remains vigilant in addressing these risks through strategic planning, stakeholder engagement, and continuous legal and operational reforms.

d) Material Arrears in Statutory and Financial Obligations

As of the reporting period, the Commission has largely met its statutory obligations, including remittances to the Kenya Revenue Authority (KRA), National Social Security Fund (NSSF), and National Hospital Insurance Fund (NHIF).

e) Review of the Economy and Sector

The broader economic and security landscape has influenced NPSC's operations. The Kenyan economy has faced significant macroeconomic challenges in recent years, including high inflation, Youth Unemployment, public debt burdens, and the COVID-19 pandemic's disruptions. These factors affected government budget allocations across sectors, including security. Despite these constraints Commission has prioritized police reforms, digitization while focusing on professionalization, human rights compliance, and modernization of the service to align with Kenya Vision 2030 and the Bottom-Up Economic Transformation Agenda (BETA).

f) Future Developments

The Commission has outlined several strategic initiatives under its 2023–2027 Strategic Plan:

- **Full Digitization of HR Functions:** Expansion of HRMIS to cover all human resource processes end-to-end.
- **Implementation of the 2025 Regulations:** Full rollout of the new recruitment and appointment regulations will enhance transparency and standardization.

g) Other Relevant Information

The Commission has continued to collaborate closely with the Independent Policing Oversight Authority (IPOA), National Police Service (NPS), and other security agencies to enhance accountability and public trust. Furthermore, gender mainstreaming and inclusion remain key priorities.

9. Environmental Sustainability

National Police Service Commission exists to transform lives of the Police Officers. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on the NPSC Vision: Dignified and Professional Police Officers.

Below is a brief highlight of our achievements on Corporate Social Responsibility and Sustainability:

a) Sustainability strategy and profile

The Commission has endeavored to remain a going concern through effective planning, budgeting and implementation of its activities. The Commission also ensures continuous training of staff in order to have an effective workforce and also bridge succession gaps. By so doing, the Commission has been able to remain solvent and also able to attract and retain its workforce.

b) Environmental performance /climate change/ mitigation of natural disasters

Care for the environment is one of our key responsibilities and an important part of the way in which the Commission operates. The Commission does this through proper waste management. During the financial year the commission undertook a tree maintenance exercise at the National Police College in Embulbul, Ngong. This will ensure contribution to achieving the constitutionally acceptable forest cover of at least 10% in Kenya.

c) Employee welfare

The Commission puts employee welfare at the core of its decisions. To this end, the Commission has provided for a comprehensive medical insurance for its staff and dependants as one of the employee welfare measures. The Commission has also established the NPSC Staff Housing Mortgage and Car Loan scheme to enable employees own houses and motor vehicles at affordable costs. In addition, the Commission has established and registered the NPSC staff welfare Association to handle other matters that touch on staff welfare but are not covered in the employment contracts e.g. financial assistance for sick parents. The Commission has also ensured staffs work in a conducive environment devoid of any health hazard.

d) Operational practices/ Market place practices

The Commission has put efforts to ensure the following:

i. Responsible competition practice.

The National Police Service Commission offers equal services to all its clients and does not discriminate on the basis of gender, age, persons living with Disability, race or religion.

ii. Responsible Supply chain and supplier relations

The Commission ensures all its procurement and recruitment processes are done in a transparent and accountable manner with full adherence to provisions of the law and regulations in place.

iii. Responsible marketing and advertisement

The Commission has a website that contains all the information relating to the organization and can easily be accessed by the general public.

iv. Product stewardship

The Commission upholds the rights and fundamental freedoms as outlined in the Bill of Rights contained in Chapter 4 of the Constitution of Kenya 2010.

e) Community Engagements-

The Commission ensures operational excellence in all its activities. Being a service institution, the NPSC ensures prompt and efficient service delivery to all the clients on a timely and satisfactory manner.

10. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

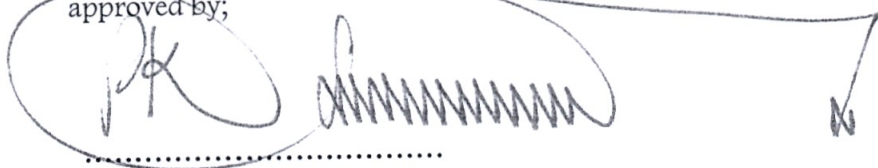
The Accounting Officer in charge of the National Police Service Commission is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2025. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the National Police Service Commission accepts responsibility for the entity's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2025, and of the entity's financial position as at that date. The Accounting Officer further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the system of internal controls.

The Accounting Officer in charge of the National Police Service Commission confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the NPSC financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The National Police Service Commission financial statements were approved on 31st August, 2025 and approved by;

A large, stylized handwritten signature in black ink, consisting of a large initial 'P' followed by a series of loops and a long horizontal stroke extending to the right.

Peter Leley, EBS
Accounting Officer

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL POLICE SERVICE COMMISSION FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional IPSAS financial statements of National Police Service Commission set out on pages 1 to 30, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance,

statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of the National Police Service Commission as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the National Police Service Commission Act, 2011, the Public Finance Management Act, 2012 and The Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Police Service Commission Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Information

The Management is responsible for the Other Information set out on page iii to xxxv which comprise of Key Entity Information and Management, Profile of Commissioners, Profile of the Accounting Officer and Key Management, Statement by Accounting Officer, Statement of Performance Against Predetermined Objectives, Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the National Police Service Commission financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Non-Compliance with the One-Third of Basic Salary Rule

Review of the Commission's payroll revealed that forty-eight (48) employees were paid net salaries below the one-third basic pay threshold during of the year. This was contrary to Section 19(3) of the Employment Act, 2007 which states that all deductions made by an employer from the wages or salaries of his employees at any one time shall not exceed two thirds of such wages or salaries.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Understaffing

The Commission's staff establishment provide for one thousand three hundred and thirty-three (1,333) employees. However, only two hundred and seventy-seven (277) employees were in post as at the time of audit, resulting to a shortfall of one thousand and fifty-six (1,056) employees across the various staff cadres.

In the circumstances, the Commission may not be able to discharge its mandate effectively since it does not have the required number of staff.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and Commissioners

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

The Commissioners are responsible for overseeing the Commission's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

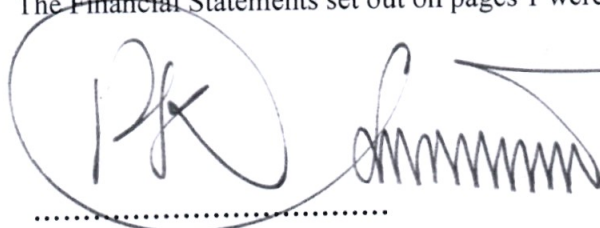
Nairobi

09 December, 2025

12. Statement of Financial Performance for the period ended June 30, 2025

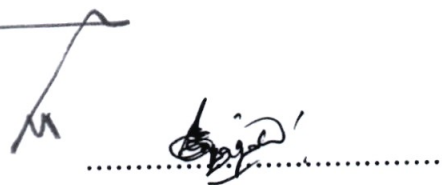
	Notes	Period Ended June 30, 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from exchequer	5	999,150,162
Total		999,150,162
Total revenue		999,150,162
Expenses		
Employee costs	6A	672,188,915
Use of goods and services	7A	366,400,454
Depreciation and amortization expense	8	771,780
Total expenses		1,039,361,149
Surplus/Deficit for the year		(40,210,987)
Net Surplus/Deficit		(40,210,987)

The Financial Statements set out on pages 1 were signed by:



Peter Leley, EBS
Accounting Officer

National Police Service Commission



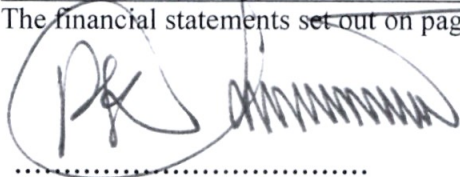
CPA Eric Nyaga
Head of Accounting Unit

ICPAK M/No: 18635

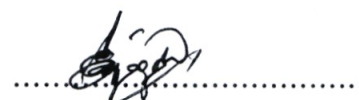
13. Statement of Financial Position as at June 30, 2025

	Notes	Period as at June 30, 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and cash equivalents	9	14,695,149	11,679,452
Receivables from Non-Exchange Transactions	10	1,511,084	2,043,487
Total Current Assets		16,206,233	13,722,939
Non-Current Assets			
Property, plant, and equipment	11	15,363,915	-
Total Non-Current Assets		15,363,915	-
Total Assets (A)		31,570,148	13,722,939
Liabilities			
Current Liabilities			
Trade and other payables	12	54,122,166	1,596,172
Refundable Deposits	13	14,421,083	8,742,253
Current Provision	14	2,453,861	-
Total Current Liabilities		70,997,110	10,338,425
Non-Current Liabilities			
Non-Current Provisions	14	2,028,015	2,028,015
Total Non-Current Liabilities		2,028,015	2,028,015
Total Liabilities (B)		73,025,125	12,366,440
Net Assets (A-B)		(41,454,977)	1,356,499
Represented By:			
Accumulated surplus		(41,454,977)	1,356,499
Net Assets		(41,454,977)	1,356,499

The financial statements set out on pages 2 were signed by:



Peter Leley, EBS
Accounting Officer
National Police Service Commission



CPA Eric Nyaga
Head of Accounting Unit
ICPAK M/No: 18635

14. Statement of Changes in Net Assets for the period ended June 30, 2025

Description	Accumulated Surplus Kshs	Total Kshs
As at 30th June 2024 (cash basis)	4,980,686	4,980,686
Adjustments: (to recognize assets and liabilities)	0	0
Provisions	(2,028,015)	(2,028,015)
Trade payables-Pending bills	(1,596,172)	(1,596,172)
As at 1st July, 2024	1,356,499	1,356,499
Surplus/ deficit for the period	(40,210,987)	(40,210,987)
Return to exchequer	(2,600,488)	(2,600,488)
As at 30th June 2025	(41,454,976)	(41,454,976)

15. Statement of Cash Flows for the period ended 30th June, 2025

		<i>Period Ended June 30, 2025</i>
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from exchequer	5	999,150,162
Total receipts		999,150,162
Payments		
Employee costs	6 B	669,735,054
Use of goods and services	7 B	307,663,227
Total payments		977,398,281
Net cash flows from/(used in) operating activities	15	21,751,881
Cash flows from investing activities		
Purchase of PPE		(16,135,695)
Net cash flows from/(used in) investing activities		(16,135,695)
Cash flows from financing activities		
Return to Exchequer		(2,600,488)
Net cash flows from financing Activities		(2,600,488)
Net increase/(decrease) in cash & cash equivalents		3,015,698
Cash and cash equivalents at the start of the period (1 st July 2024)	9	11,679,452
Cash and cash equivalents at the end of the period	9	14,695,150

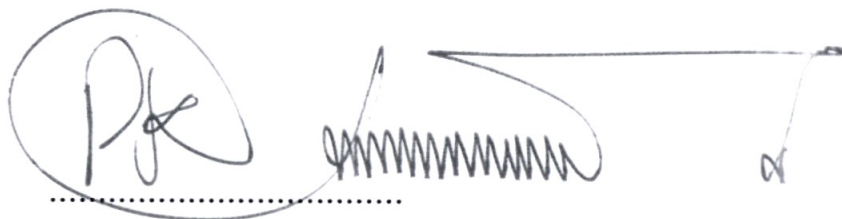
16. Statement of Comparison of Budget & Actual amounts for period ended 30th June, 2025

Recurrent and Development Combined


Description	Original budget	Adjustments	Final budget	Actual on a comparable basis	Budget utilization difference	% of utilization
	A	B	C=a+b	D	E=c-d	F=d/c %
Revenue						
Transfers from exchequer	1,131,272,317	(124,203,397)	1,007,068,920	999,150,162	7,918,758	99%
Other income	-	-	-	-	-	-
Total revenue	1,131,272,317	(124,203,397)	1,007,068,920	999,150,162	7,918,758	99%
Expenses						
Employees costs	711,460,000	(41,000,000)	670,460,000	664,414,058	6,045,942	99%
Use of goods and services	298,714,021	10,640,964	309,354,985	308,286,871	1,068,114	100%
Social benefits	5,321,000	-	5,321,000	5,320,996	4	100%
Other payments: Acquisition of Assets	-	-	-	-	-	-
Total recurrent expenses	1,015,495,021	(30,359,036)	985,135,985	978,021,925	7,114,060	99%
Capital items						
Acquisition of PPE	115,777,296	(93,844,361)	21,932,935	21,723,285	209,650	99%
Total expenses Development	115,777,296	(93,844,361)	21,932,935	21,723,285	209,650	99%
Total expenses	1,131,272,317	(124,203,397)	1,007,068,920	999,745,209	7,323,711	99%
Surplus/ deficit	-	-	-	- 595,047	595,047	

National Police Service Commission
Annual Report and Financial Statements for the period ended 30th June, 2025

The National Police Service Commission Financial statements were approved on 31st August 2025 and signed by:



Peter Leley, EBS
Accounting Officer
National Police Service Commission



CPA Eric Nyaga
Head of Accounting Unit
ICPAK M/No: 18635

Budget Reconciliation to the Statement of Cash Flows table

	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	- 595,047
Cash and cash equivalents at the start of the period	11,679,452
Return to Exchequer	- 2,600,488
Decrease in receivables (Imprests & salary Advances)	532,403
Increase in Payables (Refundable Deposits)	5,678,830
Closing Cash and Cash Equivalent as per the statement of Cash flows	14,695,150

17. Notes to the financial statements

1. Establishment

The National Police Service Commission is established by and derives its authority and accountability from Article 246 of the Constitution of Kenya 2010. *The National Police Service Commission* is wholly owned by the Government of Kenya and is domiciled in Kenya. The National Police Service Commission's principal activity is to recruit and appoint persons to hold or act in offices in the service; to confirm appointments within the National Police Service; to determine promotions and transfers within the National Police Service, to exercise disciplinary control over and remove persons holding and acting in offices within the Service and to perform any other functions prescribed by national legislation.

2. Statement of Compliance and Basis of Reporting

Statement of compliance

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

For the purpose of these financial statements, the *National Police Service Commission* has been categorized as a Schedule 1 national government MDA in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. MDAs are reporting entities whose primary objective is to provide policy and coordination of government services.

The use of public resources by MDAs is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

These financial statements were authorized for issue by the Accounting Officer on August 31, 2025.

The financial statements have been prepared in accordance with the Public Finance Management Act, and International Public Sector Accounting Standards (IPSAS). The Commission has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st year financial statements are transitional financial statements and the following elements of Property, Plant and Equipment and Inventory have not been recognised as the Commission has taken advantage of the transition provisions outlined in IPSAS 33. The Commission applied transitional provisions on recognition of Financial Assets and Financial Liabilities in the 1st year. Currently, the Commission is in the process of valuation of Assets to ensure full compliance.

Reporting period

The reporting period for these financial statements is for the period ended 30th June, 2025.

Basis of preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognized when rights to assets are earned or levied rather than when cash is received, and expenses are recognized when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

i. Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

ii. Recognition of non-exchange expenses and liabilities

A liability is a present obligation of *National Police Service Commission* for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported. The *National Police Service Commission* pursues a number of policy targets

Notes to the financial statements Continued

and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the *National Police Service Commission* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *National Police Service Commission* policy objectives and targets.

Where a policy choice gives rise to an obligation that exists independently of the *National Police Service Commission's* future actions, expenses (and other related liabilities) are recognized for that policy.

iii. Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

iv. Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. *National Police Service Commission's* commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

v. Physical assets

An asset is a resource presently controlled by the *National Police Service Commission* as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Notes to the financial statements Continued

3. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Fees, taxes, and fines

The *National Police Service Commission* recognizes revenues from fees, taxes, and fines when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the *National Police Service Commission* and the fair value of the asset can be measured reliably.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services, and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *National Police Service Commission* and can be measured reliably. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Rendering of services

The *National Police Service Commission* recognizes revenue from the rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Notes to the financial statements Continued

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/25 was approved by the National Assembly on *June 2024*. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the *National Police Service Commission* upon receiving the respective approvals to conclude the final budget. Accordingly, the *National Police Service Commission* recorded a budget cut of Kes 92,423,548 on the 2024/25 budget following the governing body's approval. The *National Police Service Commission's* budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on an accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section *eleven* of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over a 10-year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal.

Notes to the financial statements Continued

The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant, and equipment

All property, plant, and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant, and equipment are required to be replaced at intervals, the *National Police Service Commission* recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the *National Police Service Commission* incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the *National Police Service Commission* expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

Notes to the financial statements Continued

f) Tangible Natural Resources

The *National Police Service Commission (NPSC)* recognizes a tangible natural resource if, and only if: It is probable that service potential associated with the natural resource will flow to the NPSC; the NPSC controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where these criteria are not met, NPSC discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. NPSC shall apply IPSAS 46, Measurement when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. The historical cost model is applied after initial recognition less any depreciation and impairment losses.

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The MDA expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the MDA can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale
- ii) Its intention to complete and its ability to use or sell the asset
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset
- v) The ability to reliably measure expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

Notes to the financial statements Continued

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. *The National Police Service Commission does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements.* A financial instrument is any contract that gives rise to a financial asset of one MDA and a financial liability or equity instrument of another MDA. At initial recognition, the MDA measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i) Financial assets

Classification of financial assets

The MDA classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity, or fair value through surplus and deficit based on both the MDA's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an MDA has made an irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the MDA classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Notes to the financial statements Continued

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for the collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue, and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year-end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the MDA manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through a surplus or deficit model.

Impairment

The MDA assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The MDA recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

Notes to the Financial Statements (Continued)

ii) Financial liabilities

Classification

The MDA classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *MDA*.

k) Provisions

Provisions are recognized when the MDA has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the MDA expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Notes to the Financial Statements (Continued)

l) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and/or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the needs of society as a whole. The MDA recognizes a social benefit as an expense for the social benefits scheme at the same time that it recognizes a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the MDA will incur in fulfilling the present obligations represented by the liability.

m)Contingent liabilities

The MDA does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

n) Contingent assets

The MDA does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the MDA in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

o) Nature and purpose of reserves

The MDA creates and maintains reserves in terms of specific requirements.

p) Changes in accounting policies and estimates

The MDA recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

Notes to the Financial Statements (Continued)

q) Employee benefits

Retirement benefit plans

The *MDA* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an *MDA* pays fixed contributions into a separate *MDA* (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on a proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

r) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported on the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

s) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant, and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when the construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

t) Related parties

The *MDA* regards a related party as a person or an *MDA* with the ability to exert control individually or jointly or to exercise significant influence over the *MDA*, or vice versa. Members of key management are regarded as related parties and comprise *the directors, the CEO and senior managers*.

Notes to the Financial Statements (Continued)

u) Service concession arrangements

The *MDA* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *MDA* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *MDA* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

v) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at the bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

w) Biological Assets

All biological assets (including those acquired biological assets through a non-exchange transaction) are measured at fair value less costs to sell unless fair value cannot be measured reliably. Agricultural produce is measured at fair value at the point of harvest less costs to sell. Any change in the fair value of biological assets during a period is reported in surplus or deficit.

x) Comparatives

In preparing these financial statements the *MDA* has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an *MDA* to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

Notes to the Financial Statements (Continued)

4. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the MDA's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The MDA based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the MDA. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the MDA.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 14. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Notes to the Financial Statements (Continued)

5. Transfers from the Exchequer

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended 30 th June 2025
	Kshs	Kshs	Kshs
Recurrent	999,150,162	0	999,150,162
Development	0	0	0
Total	999,150,162	0	999,150,162

6. A Employee Costs – Statement of Financial Performance

Description	Period ended 30 th June 2025
	Kshs
Basic salaries of permanent employees	407,236,068
Personal allowances – part of salary	175,902,956
Employer contributions to compulsory national social security schemes	81,275,034
Government Pension and Retirement Benefits	5,320,996
Current Gratuity provision	2,453,861
Employee costs	672,188,915

6 B. Employee Costs – Statement of Cashflows

Description	Period ended 30 th June 2025
	Kshs
Basic salaries of permanent employees	407,236,068
Personal allowances – part of salary	175,902,956
Employer contributions to compulsory national social security schemes	81,275,034
Government Pension and Retirement Benefits	5,320,996
Employee costs	669,735,054

Notes to the Financial Statements (Continued)

7. A. Use of Goods and Services – Statement of financial performance

Description	ADJUSTED USE OF GOODS
	KSH
Utilities, supplies and services	8,527,777
Communication, supplies and services	9,872,119
Domestic travel and subsistence	9,253,099
Foreign travel and subsistence	-
Printing, advertising, and information supplies & services	5,244,597
Rentals of produced assets	122,781,196
Training expenses	8,289,532
Hospitality supplies and services	5,675,699
Insurance costs	52,517,058
Specialized materials and services	1,293,508
Bank Charges	-
Office and general supplies and services	1,547,743
Fuel Oil and Lubricants	1,585,564
Routine maintenance – vehicles and other transport equipment	1,981,787
Routine maintenance – other assets	493,070
Other operating expenses	137,337,705
Total Use of Goods and Services	366,400,454

7 B. Use of Goods – statement of Cashflow

Description	ADJUSTED USE OF GOODS
	KSH
Utilities, supplies and services	3,060,729
Communication, supplies and services	6,365,300
Domestic travel and subsistence	6,897,814
Foreign travel and subsistence	-
Printing, advertising, and information supplies & services	702,917
Rentals of produced assets	96,883,744
Training expenses	1,419,110
Hospitality supplies and services	5,184,299
Insurance costs	49,618,500
Specialized materials and services	1,293,508
Bank Charges	-
Office and general supplies and services	1,050,413
Fuel Oil and Lubricants	1,585,564
Routine maintenance – vehicles and other transport equipment	1,981,787
Routine maintenance – other assets	493,070
Other operating expenses	137,337,705
Less : Increase in Payables	-5,678,830
Less : Decrease in Receivables	-532,403
Total Use of Goods and Services	307,663,227

Notes to the Financial Statements (Continued)

8. Depreciation and Amortization Expense

Description	Period ended 30 th June 2025
	Kshs
Property, plant and equipment	771,780
Total	771,780

9. Cash and Cash Equivalents

Description	Period ended 30 th June 2025	Opening statement 1 st July 2024
	Kshs	Kshs
Recurrent Account	257,360	2,600,488
Deposits Account	14,421,083	8,742,253
Cash on Hand	16,706	336,711
Total	14,695,149	11,679,452

9 (a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	Period ended 30 th June 2025	Opening statement 1 st July 2024
		Kshs	Kshs
Recurrent Account			
CBK001	10001181486	257,360	2,600,488
Deposits Accounts	1000182202	14,421,083	8,742,253
Others (Specify) Central Bank of Kenya, CBK 165 Kes- NPSC	10001182563	0	0
Cash on Hand		16,706	336,711
Sub- Total			
Grand Total		14,695,149	11,679,452

Notes to the Financial Statements (Continued)

10. Receivables from Non-Exchange Transactions

Description	Period ended 30 th June 2025		Opening statement 1 st July 2024	
	Kshs		Kshs	
Prepayments				
a) Less: impairment allowance		-		-
b) Total Receivables				
Current receivables				
Suspense & clearance accounts		203,600		419,000
Government Imprest Advances		12,070		0
Domestic Debtors & Advances		1,295,414		1,624,487
Total current receivables		1,511,084		2,043,487
b) Non-current receivables		-		-
Total receivables from non-exchange transactions		1,511,084		2,043,487
Ageing Analysis – Receivables from non-exchange transactions	Current FY	% of the total	Opening statement 1st July 2024	% of the total
Less than 1 year	177,484	12%	294,487	14%
Between 1 – 2 years	-	-	-	-
Over 3 years	1,333,600	88%	1,749,000	86%
Total	1,511,084	100%	2,043,487	100%

Notes to the Financial Statements (Continued)

Valuation

Items of PPE are valued at Historical cost at the point of recognition in the financial statements. Where historical cost is not available or the item has been acquired at, PPE has been valued at the current operational value which is the amount the MDA would pay for the remaining service

11. Property, plant, and equipment

Description	Computers & ICT Equipment	Capital Work in progress	Total
Depreciation Rate	30.00%		
Cost	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024			-
Additions	2,572,600	13,563,095	16,135,695
Disposals			-
Transfer/Adjustments			-
As At 31 June 2025	2,572,600	13,563,095	16,135,695
Depreciation And Impairment			-
Depreciation	771,780		771,780
Impairment			-
Transfer/Adjustment			-
As At 31 June 2025	771,780	-	771,780
Net Book Values			-
Opening Bal as at 1st July 2024	-	-	-
As At 31 June , 2025	1,800,820	13,563,095	15,363,915

12. Trade and Other Payables

Description	Period ended 30 th June 2025		Opening Statement 1 st July 2024		
	Kshs		Kshs		
Opening Balance as at	1,596,172		0		
Trade payables	31,961,777		1,596,172		
Other Payables	20,564,217		-		
Total trade and other payables	54,122,166		1,596,172		
Ageing Analysis – Receivables from non-exchange transactions	Current FY	% of the total	Opening statement 1st July 2024	% of the total	
Less than 1 year	47,821,446	88%	-	-	
Between 1 – 2 years	6,300,720	12%	1,596,172	100%	
Over 3 years	-	-	-	-	
Total	54,122,166	100%	1,596,172	100%	

13. Refundable Deposits and Prepayments

Description	Period ended 30 th June 2025		Opening Statement 1 st July 2024		
	Kshs		Kshs		
Customer deposits	12,381,363		8,601,185		
Prepayments	-		-		
Other deposits	2,039,720		141,068		
Total deposits	14,421,083		8,742,253		
Ageing Analysis – Receivables from non-exchange transactions	Current FY	% of the total	Opening statement 1st July 2024	% of the total	
Less than 1 year	6,003,770	42%	4,465,605	51%	
Between 1 – 2 years	2,669,780	19%	3,235,697	37%	
Over 3 years	5,747,513	37%	1,040,951	12%	
Total	14,421,063	100%	8,742,253	100%	

14. Provisions

Description	Leave provision	Bonus provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
Opening bal 1st July			2,028,015		2,028,015
Additional provisions	-	-	2,453,861		2,453,861
Provision utilised	-	-	-		-
Total provisions period end	-	-	4,481,876		4,481,876
Current Provisions			2,453,861		2,453,861
Non-current Provisions			2,028,015		2,028,015

15. Cash Generated from Operations

	Period ended 30 th June 2025
	Kshs
Surplus for the period before tax	- 40,210,987
Adjusted for:	
Depreciation	771,780
Working capital adjustments	
Decrease in receivables	532,403
Increase in payables	60,658,685
Net cash flow from operating activities	21,751,881

16. Contingent Assets and Contingent Liabilities**Contingent liabilities**

The commission has six (6) cases where it is required to pay a decretal sum of Kshs 16,171,266.41.

The commission has appealed these cases and we are awaiting the judgement of the court.

17. Events after the Reporting Period

There were no material adjusting events after the reporting period.

18. Ultimate And Holding MDA

The MDA ultimate parent is the Government of Kenya.

19. Currency

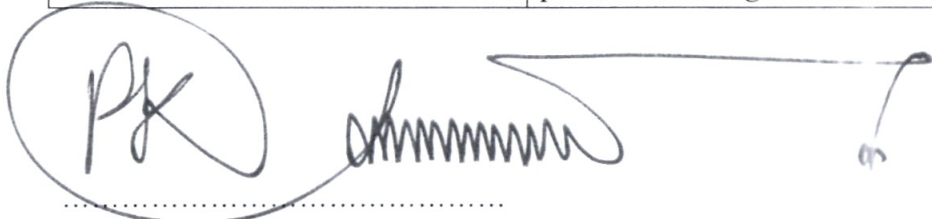
The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

20. Appendices

Appendix 1: Implementation Status of Auditor-General’s Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Issue/ Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
Non-compliance with the One-Third of Basic Salary Rule.	This scenario arose from the introduction of 1.5% Housing Levy and 2.75% Social Health Authority (SHA) deductions. To address this, management has frozen loan applications approval for staff.	Not resolved	30 June, 2026.
Understaffing – Only 271 employees were in post at the time of audit out of an establishment of 511 employees resulting to a shortfall of 240 employees.	The understaffing is as a result of the freeze on recruitment by the National Treasury. We have now been granted an approval to recruit one hundred and forty-nine (149) additional staff as the first phase of resolving the matter.	Not resolved	30 June, 2026.



Accounting Officer

31st August, 2025

Appendix II: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Buildings and structures	160,246,717	-	-	-	160,246,717
Transport equipment	227,644,216	-	-	-	227,644,216
Office equipment, furniture and fittings	29,276,370	630,000	-	-	29,906,370
ICT Equipment	47,178,815	2,572,600	-	-	49,751,415
Machinery and Equipment	74,143,501	-	-	-	74,143,501
Work in Progress	64,866,430	12,933,095	-	-	77,799,525
Total	603,356,049	16,135,695	-	-	619,491,744



Statement of Financial Position

Entity: 2101-National Police Service Commission

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	14,678,442.75	11,342,741.35
Cash Balances	22B	16,705.50	336,710.65
Total Cash And Cash Equivalents		14,695,148.25	11,679,452.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	1,511,084.00	2,043,487.00
TOTAL FINANCIAL ASSETS		16,206,232.25	13,722,939.00
Financial Liabilities			
Accounts Payables - Deposits	24	14,421,082.75	8,742,253.25
NET FINANCIAL ASSETS		1,785,149.50	4,980,685.75
REPRESENTED BY			
Fund Balance b/fwd	25	4,980,685.75	2,455,544.95
Prior Year Adjustment	26	(2,600,488.10)	(76,834.45)
Surplus/Deficit for the Year		(595,048.15)	2,601,975.25
NET FINANCIAL POSITION		1,785,149.50	4,980,685.75

The Statement has been prepared, reviewed and approved by the following:

Prepared By:

EMMANUEL M. MARGARE

Date:

30/06/2025

Reviewed By:

Philip-16 Lagat

Date:

30/6/2025

Approved By:

Eric Nyaga Fello

Date:

30/6/2025



STATEMENT OF RECEIPTS AND PAYMENTS

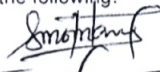
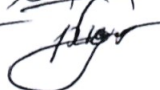

Entity: 2101-National Police Service Commission

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	999,150,161.70	1,170,040,880.25
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	130,500.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		999,150,161.70	1,170,171,380.25
PAYMENTS			
Compensation of Employees	12	664,414,058.30	605,809,567.85
Use of goods and Services	13	308,286,870.70	378,305,331.75
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	5,320,995.65	6,109,991.20
Acquisition of Assets	18	21,723,285.20	177,344,514.20
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		999,745,209.85	1,167,569,405.00
SURPLUS/DEFICIT		(595,048.15)	2,601,975.25

The Statement has been prepared, reviewed and approved by the following:

Prepared By: EMMANUELO M. NONGARE  Date: 30/06/2025
Reviewed By: Philip To Lee  Date: 30/6/2025
Approved By: Paul Nyaga  Date: 30/6/2025

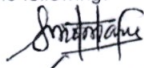




STATEMENT OF CASH FLOW

Entity: 2101-National Police Service Commission
 Current Period: JUL-24 To JUN-25
 Compare With: JUL-23 To JUN-24

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	999,150,161.70	1,170,040,880.25
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	664,414,058.30	605,809,567.85
Use of goods and Services	13	308,286,870.70	378,305,331.75
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	5,320,995.65	6,109,991.20
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		6,211,232.50	4,787,855.50
Prior year adjustments		(2,600,488.10)	(76,834.45)
Net Cash From Operating Activities	A	24,738,981.45	184,527,010.50
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	130,500.00
Acquisition of Assets	18	21,723,285.20	177,344,514.20
Net Cash Flow From Investing Activities	B	(21,723,285.20)	(177,214,014.20)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	3,015,696.25	7,312,996.30
Cash and Cash Equivalent at BEGINNING of The Year		11,679,452.00	4,366,455.70
Cash and Cash Equivalent at END of The Year	22A+22B	14,695,148.25	11,679,452.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: EMMANUEL O. MONGARE  Date: 30/06/2025
 Reviewed By: Philip W. Lagat  Date: 27/6/2025
 Approved By: Luc Nyong'athia  Date: 30/6/2025



NOTES TO THE FINANCIAL STATEMENTS

Entity: 2101-National Police Service Commission

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To JUN-24

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
	1210400	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	128,826,482.30	115,060,926.70
Exchequer Releases/ Provisioning Account for Q2	9910201	350,545,913.80	435,001,699.05
Exchequer Releases/ Provisioning Account for Q3	9910201	180,112,383.30	197,512,513.00
Exchequer Releases/ Provisioning Account for Q4	9910201	339,665,382.30	422,465,741.50
TOTAL		999,150,161.70	1,170,040,880.25

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	1,080,000.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	1,210,500.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	2,290,500.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	407,236,068.25	304,166,772.65
Basic Wages - Temporary Employees	2110200	0.00	3,233,999.85
Personal Allowances paid as part of Salary	2110300	175,902,956.20	257,168,916.20
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	81,275,033.85	41,239,879.15
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		664,414,058.30	605,809,567.85

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	2,854,229.00	2,700,985.80
Communication, Supplies and Services	2210200	1,450,587.00	3,819,354.00
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	6,897,814.00	17,885,125.60
Foreign Travel and Subsistence, and other transportation costs	2210400	0.00	412,419.45
Printing , Advertising and Information Supplies and Services	2210500	702,917.00	1,220,302.10
Rentals of Produced Assets	2210600	96,883,744.00	103,136,702.60
Training Expenses	2210700	1,419,110.00	3,606,950.00
Hospitality Supplies and Servi	2210800	4,751,699.00	14,725,942.50
Insurance Costs	2210900	49,618,499.80	99,137,505.00
Specialised Materials and Supp	2211000	1,345,241.00	1,372,538.00
Office and General Supplies and Services	2211100	1,025,913.00	2,137,041.10
Fuel Oil and Lubricants	2211200	1,585,564.00	6,128,681.00
Other Operating Expenses	2211300	137,337,705.90	115,057,131.90
Routine Maintenance - Vehicles	2220100	1,920,777.00	6,126,819.70
Routine Maintenance - Other Assets	2220200	493,070.00	837,833.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		308,286,870.70	378,305,331.75

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other	2630200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		0.00	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	5,320,995.65	6,109,991.20
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		5,320,995.65	6,109,991.20

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	13,927,195.00	80,482,875.30
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	27,891,118.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	3,673,969.90
Purchase of Specialised Plant, Equipment and Machinery	3111100	7,796,090.20	29,296,551.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	36,000,000.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		21,723,285.20	177,344,514.20

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	257,360.00	2,600,488.10
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	14,421,082.75	8,742,253.25
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		14,678,442.75	11,342,741.35

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	16,705.50	336,710.65
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		16,705.50	336,710.65

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	1,295,414.00	1,624,487.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	0.00
Government Imprests	6760000	12,070.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	203,600.00	419,000.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		1,511,084.00	2,043,487.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	0.00	0.00
Deposits	7310000	6,641,130.25	2,255,610.25
System Required Liabilities A/cs	7390000	0.00	0.00
	7210000	0.00	0.00
Other Liabilities	7320000	7,779,952.50	6,486,643.00
Revolving Funds	7350000	0.00	0.00
TOTAL		14,421,082.75	8,742,253.25

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	11,342,741.35	4,353,483.20
Opening Balance Cash	22B	336,710.65	12,972.50
Opening Balance Receivables - Imprest and Clearance Accounts	23	2,043,487.00	2,365,738.00
Opening Balance - Deposits	24	(8,742,253.25)	(4,276,648.75)
TOTAL		4,980,685.75	2,455,544.95

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	2,600,488.10	76,834.45
County Transfers	9910300	0.00	0.00
TOTAL		2,600,488.10	76,834.45



Statement of Budget Execution - Recurrent Expenditure

Entity: 2101-National Police Service Commission

Current Period: JUL-24 To JUN-25

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	999,150,161.70	(999,150,161.70)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	999,150,161.70	(999,150,161.70)	0.00%
PAYMENTS								
Compensation of Employees	12	711,460,000.00	0.00	(41,000,000.00)	670,460,000.00	664,414,058.30	6,045,941.70	99.10%
Use of goods and Services	13	298,714,021.00	0.00	10,640,964.00	309,354,985.00	308,286,870.70	1,068,114.30	99.65%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	5,321,000.00	0.00	0.00	5,321,000.00	5,320,995.65	4.35	100.00%
Acquisition of Assets	18	115,777,296.00	0.00	(93,844,361.00)	21,932,935.00	21,723,285.20	209,649.80	99.04%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		1,131,272,317.00	0.00	(124,203,397.00)	1,007,068,920.00	999,745,209.85	7,323,710.15	99.27%



Statement of Budget Execution - Recurrent Expenditure

Entity: 2101-National Police Service Commission

Current Period: JUL-24 To JUN-25

The Statement has been prepared, reviewed and approved by the following:

Prepared By: EMMANUEL N. NONGARE

Date: 30/06/2025

Reviewed By:

Date:

Approved By:

Date:




Budget Execution By Programmes and Sub-Programmes


Entity: 2101-National Police Service Commission


Period: JUL-24 To JUN-25

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0620000000		National Police Service Human Resource Management	1,007,068,920.00	999,745,209.85	7,323,710.15
	0620010000	Human Resource Management	681,161,675.00	674,996,406.95	6,165,268.05
	0620020000	Police Vetting	0.00	16,700.00	(16,700.00)
	0620030000	Administration and Standards Setting	185,449,720.00	184,799,089.50	650,630.50
	0620040000		140,457,525.00	139,933,013.40	524,511.60
		Grand Total	1,007,068,920.00	999,745,209.85	7,323,710.15

The Statement has been prepared, reviewed and approved by the following:

Prepared By: EMMANUELE M. MONGARE  Date: 30/06/2025

Reviewed By: Philip To. Langa  Date: 30/06/2025

Approved By: Gen. Nyang Kuma  Date: 30/06/2025



Trial Balance Comparison Report

Entity: 2101-National Police Service Commission

Current Period: JUL-24 To JUN-25

Compare With: JUL-23 To ADJ2-24

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1450211 Refund of over Payments	0.00	0.00	0.00	0.00
1450213 Receipts not classified elsewhere classified	0.00	0.00	0.00	0.00
1450200 Receipts Not Classified Elsewhere	0.00	0.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	407,236,068.25	0.00	304,166,772.65	0.00
2110100 Basic Salaries - Permanent Employees	407,236,068.25	0.00	304,166,772.65	0.00
2110201 Contractual Employees	0.00	0.00	3,233,999.85	0.00
2110299 Basic Wages - Temporary -Other	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	3,233,999.85	0.00
2110301 House Allowance	73,579,767.15	0.00	145,713,713.95	0.00
2110303 Acting Allowance	0.00	0.00	3,242,197.10	0.00
2110307 Hardship Allowance	456,951.00	0.00	0.00	0.00
2110309 Special Duty Allowance	0.00	0.00	7,188,368.15	0.00
2110310 Top-up Allowance	25,193,099.35	0.00	19,937,816.65	0.00
2110311 Transfer Allowance	9,463,874.20	0.00	709,937.50	0.00
2110312 Responsibility Allowance	4,496,635.55	0.00	661,919.50	0.00
2110313 Entertainment Allowance	0.00	0.00	2,399,943.55	0.00
2110314 Transport Allowance	23,759,166.20	0.00	53,520,903.65	0.00
2110318 Non Practising Allowance	2,339,900.00	0.00	2,159,962.00	0.00
2110320 Leave Allowance	36,613,562.75	0.00	21,634,154.15	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	175,902,956.20	0.00	257,168,916.20	0.00
2110000 Wages and Salary Contributions	583,139,024.45	0.00	564,569,688.70	0.00
2120101 Employer Contributions to National Social Security Fund	6,583,160.00	0.00	789,600.00	0.00
2120103 Employer Contribution to Staff Pensions Scheme	65,923,289.85	0.00	40,450,279.15	0.00
2120104 Employers Contribution to National Housing Fund	8,629,834.00	0.00	0.00	0.00
2120105 Employer's Contribution to National Industrial Training Fund	138,750.00	0.00	0.00	0.00
2120100 Employer Contributions to Compulsory National Social Security Schemes	81,275,033.85	0.00	41,239,879.15	0.00
2120000 Social Contributions	81,275,033.85	0.00	41,239,879.15	0.00
2210101 Electricity	2,694,847.00	0.00	2,544,435.80	0.00
2210103 Gas expenses	159,382.00	0.00	156,550.00	0.00
2210100 Utilities, Supplies and Services	2,854,229.00	0.00	2,700,985.80	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	441,263.00	0.00	1,181,200.00	0.00
2210202 Internet Connections	782,751.65	0.00	2,071,705.00	0.00
2210203 Courier & Postal Services	226,572.35	0.00	566,449.00	0.00
2210200 Communication, Supplies and Services	1,450,587.00	0.00	3,819,354.00	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,194,192.00	0.00	3,206,915.00	0.00
2210302 Accommodation - Domestic Travel	414,285.00	0.00	880,036.00	0.00
2210303 Daily Subsistence Allowance	5,249,337.00	0.00	13,674,674.60	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	40,000.00	0.00	123,500.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	6,897,814.00	0.00	17,885,125.60	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	0.00	0.00	62,450.00	0.00
2210403 Daily Subsistence Allowance	0.00	0.00	349,969.45	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	0.00	0.00	412,419.45	0.00
2210502 Publishing & Printing Services	384,297.00	0.00	671,182.10	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	271,960.00	0.00	549,120.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	0.00	0.00	0.00	0.00

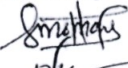
Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210505 Trade Shows and Exhibitions	46,660.00	0.00	0.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	702,917.00	0.00	1,220,302.10	0.00
2210601 Rent of Vehicles	0.00	0.00	0.00	0.00
2210603 Rents and Rates - Non-Residential	96,037,388.00	0.00	100,493,295.95	0.00
2210604 Hire of Transport, Equipment	846,356.00	0.00	2,643,406.65	0.00
2210606 Hire of Equipment, Plant and Machinery	0.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	96,883,744.00	0.00	103,136,702.60	0.00
2210701 Travel Allowance	250,500.00	0.00	716,470.00	0.00
2210703 Production and Printing of Training Materials	15,000.00	0.00	36,750.00	0.00
2210704 Hire of Training Facilities and Equipment	0.00	0.00	18,375.00	0.00
2210706 Book Allowance	0.00	0.00	0.00	0.00
2210707 Project Allowance	0.00	0.00	0.00	0.00
2210708 Trainer Allowance	0.00	0.00	0.00	0.00
2210709 Research Allowance	0.00	0.00	0.00	0.00
2210711 Tuition Fees Allowance	1,153,610.00	0.00	2,835,355.00	0.00
2210700 Training Expenses	1,419,110.00	0.00	3,606,950.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,171,703.00	0.00	4,445,205.50	0.00
2210802 Boards, Committees, Conferences and Seminars	3,579,996.00	0.00	10,230,737.00	0.00
2210807 Medals, Awards and Honors	0.00	0.00	0.00	0.00
2210808 Purchase of Coffins	0.00	0.00	50,000.00	0.00
2210800 Hospitality Supplies and Servi	4,751,699.00	0.00	14,725,942.50	0.00
2210901 Group Personal Insurance	2,935,696.00	0.00	5,871,394.00	0.00
2210904 Motor Vehicle Insurance	749,949.80	0.00	1,499,964.50	0.00
2210910 Medical Insurance	45,932,854.00	0.00	91,766,146.50	0.00
2210900 Insurance Costs	49,618,499.80	0.00	99,137,505.00	0.00
2211009 Education and Library Supplies	225,000.00	0.00	174,588.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	348,791.00	0.00	348,350.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	476,900.00	0.00	499,902.20	0.00
2211019 Purchase of Uniforms and Clothing - Patients	294,550.00	0.00	349,697.80	0.00
2211000 Specialised Materials and Supp	1,345,241.00	0.00	1,372,538.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	750,124.00	0.00	1,434,301.00	0.00
2211102 Supplies and Accessories for Computers and Printers	192,630.00	0.00	483,040.10	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	83,159.00	0.00	219,700.00	0.00
2211100 Office and General Supplies and Services	1,025,913.00	0.00	2,137,041.10	0.00
2211201 Refined Fuels and Lubricants for Transport	1,585,564.00	0.00	6,128,681.00	0.00
2211200 Fuel Oil and Lubricants	1,585,564.00	0.00	6,128,681.00	0.00
2211305 Contracted Guards and Cleaning Services	4,538,633.00	0.00	4,571,997.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	2,687,133.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,999,924.45	0.00	3,299,827.00	0.00
2211310 Contracted Professional Services	0.00	0.00	0.00	0.00
2211311 Contracted Technical Services	0.00	0.00	0.00	0.00
2211320 Temporary Committee Expenses	0.00	0.00	0.00	0.00
2211322 Binding of Records	0.00	0.00	0.00	0.00
2211328 Counselling Services	130,799,148.45	0.00	104,498,174.90	0.00
2211300 Other Operating Expenses	137,337,705.90	0.00	115,057,131.90	0.00
2210000 Goods and Services	305,873,023.70	0.00	371,340,679.05	0.00
2220101 Maintenance Expenses - Motor Vehicles	1,920,777.00	0.00	6,126,819.70	0.00
2220100 Routine Maintenance - Vehicles	1,920,777.00	0.00	6,126,819.70	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	0.00	0.00	0.00
2220202 Maintenance of Office Furniture and Equipment	117,851.00	0.00	149,068.00	0.00
2220204 Maintenance of Buildings -- Residential	30,750.00	0.00	77,925.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	0.00	0.00	0.00	0.00
2220210 Maintenance of Computers, Software, and Networks	344,469.00	0.00	610,840.00	0.00

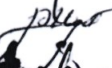
Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
0200 Routine Maintenance - Other Assets	493,070.00	0.00	837,833.00	0.00
2220000 Routine Maintenance	2,413,847.00	0.00	6,964,652.70	0.00
2710102 Gratuity - Civil Servants	5,320,995.65	0.00	6,109,991.20	0.00
2710100 Government Pension and Retirement Benefits	5,320,995.65	0.00	6,109,991.20	0.00
2710000 Social Security Benefits	5,320,995.65	0.00	6,109,991.20	0.00
2990105 Expenses	0.00	0.00	0.00	0.00
2990100 System Required Expenses	0.00	0.00	0.00	0.00
2999999 Expense Control Account	0.00	0.00	0.00	0.00
2999900	0.00	0.00	0.00	0.00
2990000 System Required Expense A/cs	0.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	13,927,195.00	0.00	80,482,875.30	0.00
3110300 Refurbishment of Buildings	13,927,195.00	0.00	80,482,875.30	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	27,891,118.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	27,891,118.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	1,496,195.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	2,177,774.90	0.00
3111004 Purchase of Exchanges and other Communications Equipment	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	3,673,969.90	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	0.00	0.00
3111112 Purchase of Software	7,710,580.20	0.00	28,997,051.00	0.00
3111113 Purchase of Musical Instruments	85,510.00	0.00	299,500.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	7,796,090.20	0.00	29,296,551.00	0.00
3110000 Acquisition of Fixed Capital Assets	21,723,285.20	0.00	141,344,514.20	0.00
3520204 Sale of Goods and Fees for Services	0.00	0.00	1,080,000.00	0.00
3520200 Receipts from the Sale of Other Inventories, Stocks, and Commodities	0.00	0.00	1,080,000.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	0.00	0.00	1,210,500.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	0.00	0.00	1,210,500.00
3520000 Receipts from Sales of Inventories	0.00	0.00	1,080,000.00	1,210,500.00
4110403 Housing loans to public servants	0.00	0.00	36,000,000.00	0.00
4110400 Domestic Loans to Individuals and Households	0.00	0.00	36,000,000.00	0.00
4110000 Domestic Lending and On-lending	0.00	0.00	36,000,000.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	257,360.00	0.00	2,600,488.10	0.00
6530100 Recurrent Bank Accounts	257,360.00	0.00	2,600,488.10	0.00
6530000 Recurrent Bank Accounts	257,360.00	0.00	2,600,488.10	0.00
6550101 Ministry HQ Deposit Bank A/C	14,421,082.75	0.00	8,742,253.25	0.00
6550100 Deposit Bank Accounts	14,421,082.75	0.00	8,742,253.25	0.00
6550000 Deposit Bank Account	14,421,082.75	0.00	8,742,253.25	0.00
6580101 Cash	16,705.50	0.00	336,710.65	0.00
6580102 Cash at Hand - imprest	0.00	0.00	0.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	16,705.50	0.00	336,710.65	0.00
6580000 Cash in Hand	16,705.50	0.00	336,710.65	0.00
6710101 Staff Loans - General	0.00	0.00	0.00	0.00
6710102 Salary Paid in Advance	0.00	0.00	0.00	0.00
6710103 Salary advance	1,295,414.00	0.00	1,624,487.00	0.00
6710100 Debtors & Advances - Employees	1,295,414.00	0.00	1,624,487.00	0.00
6710000 Domestic Debtors & Advances	1,295,414.00	0.00	1,624,487.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740103 Loss of Cash	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	12,070.00	0.00	0.00	0.00
6760100 Imprests	12,070.00	0.00	0.00	0.00
6760000 Government Imprests	12,070.00	0.00	0.00	0.00
6770101 Inter-Ministerial Agency A/C	0.00	0.00	0.00	0.00
6770100 Ministerial Agency Accounts	0.00	0.00	0.00	0.00
6770000 Agency Accounts	0.00	0.00	0.00	0.00
6780101 General Suspense A/C	203,600.00	0.00	419,000.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	0.00	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	203,600.00	0.00	419,000.00	0.00
6780000 Suspense & Clearance Account	203,600.00	0.00	419,000.00	0.00


Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7210101 Bank Overdrafts	0.00	0.00	0.00	0.00
7210100 Bank Overdrafts	0.00	0.00	0.00	0.00
7210000	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	4,485,520.00	0.00	100,000.00
7310107 10% Retention Money	0.00	2,155,610.25	0.00	2,155,610.25
7310100 General Deposits Items	0.00	6,641,130.25	0.00	2,255,610.25
7310000 Deposits	0.00	6,641,130.25	0.00	2,255,610.25
7320011 WCPS	0.00	0.00	0.00	0.00
7320018 Salary Control Account	0.00	0.00	0.00	0.00
7320019 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320119 RTD Salary - held for officer	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320127 Housing Levy	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	7,779,952.50	0.00	6,486,643.00
7320208 Public Procurement Capacity Building Levy	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	7,779,952.50	0.00	6,486,643.00
7320000 Other Liabilities	0.00	7,779,952.50	0.00	6,486,643.00
7350104 Employee Liabilities	0.00	0.00	0.00	0.00
7350100	0.00	0.00	0.00	0.00
7350000 Revolving Funds	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	7,551,586,132.60	0.00	6,552,435,970.90
9910209 Remittances to Exchequer Miscellaneous Revenue	12,595,849.75	0.00	9,995,361.65	0.00
9910200 Exchequer Provisions	12,595,849.75	7,551,586,132.60	9,995,361.65	6,552,435,970.90
9910000 Provisions	12,595,849.75	7,551,586,132.60	9,995,361.65	6,552,435,970.90
9990101 Opening Balance Bank	0.00	11,367,146.15	0.00	11,367,146.15
9990100 Opening Balance Bank	0.00	11,367,146.15	0.00	11,367,146.15
9990201 Opening Balance Cash	0.00	6,486.00	0.00	6,486.00
9990200 Opening Balance Cash	0.00	6,486.00	0.00	6,486.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,775,010.00	0.00	1,775,010.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,775,010.00	0.00	1,775,010.00
9990401 Opening Balance - Deposits	11,366,877.15	0.00	11,366,877.15	0.00
9990400 Opening Balance - Deposits	11,366,877.15	0.00	11,366,877.15	0.00
9999998 Vote Control Account	0.00	0.00	0.00	0.00
9999999 Consolidated Fund	6,539,241,688.50	0.00	5,371,802,783.50	0.00
9999900	6,539,241,688.50	0.00	5,371,802,783.50	0.00
9990000 Opening Balance Reserves	6,550,608,565.65	13,148,642.15	5,383,169,660.65	13,148,642.15

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Total	7,579,155,857.50	7,579,155,857.50	6,575,537,366.30	6,575,537,366.30

The Statement has been prepared, reviewed and approved by the following:

Prepared By: EMMANUEL M. MORALES  Date: 30/08/2025

Reviewed By: Philip J. Lagas  Date: 30/08/2025

Approved By: Eusebio N. Lopez  Date: 30/08/2025

SALARY ADVANCE JUNE 2025					
Paydate	SiteId	PayrollNum	OfficerName	Amount	Balance
202506	21001	20180089169	Caleb. Cheruiyot. Biegon	3,750.00	30,000.00
202506	21001	20230118071	Lameck. Kebaso. Mogere	5,209.00	52,082.00
202506	21001	20230130714	Bernice. Wambui. Mbugua	8,334.00	83,332.00
TOTAL				17,293.00	165,414.00



31-07-2025

2101

**BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH JUNE, 2025
RECURRENT VOTE 2101 NATIONAL POLICE SERVICE COMMISSION**

	KSHS	
BALANCE AS PER BANK STATEMENT		257,360.35
LESS: PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT		0.00
RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK		0.00
ADD: PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK		0.00
RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT		0.00
BALANCE AS PER CASHBOOK		257,360.35
		0.00
ACTUAL CASHBOOK BALANCE		257,360.35

Prepared by: Philip K. Lagat
Senior Accountant Philip K. Lagat
Date: 30/6/2025

Reviewed by: Eric Wanyo
Manager Accounts Eric Wanyo
Date: 30/6/2025

APPENDIX I PAYMENT IN CASHBOOK NOT IN BANK STATEMENT
 BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH, JUNE 2025

DATE	GP:REF NO	PARTICULARS		AMOUNT IN KSHS
Totals				0.00

APPENDIX II RECEIPTS IN BANK STATEMENT NOT IN CASHBOOK
 BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH, JUNE 2025

DATE	GP:REF NO	PARTICULARS		AMOUNT IN KSHS
Totals				0.00

APPENDIX III PAYMENTS IN BANK STATEMENT NOT IN CASHBOOK
 BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH, JUNE 2025

DATE	GP:REF NO	PARTICULARS		AMOUNT IN KSHS
Totals				0.00

APPENDIX IV RECEIPTS IN CASHBOOK NOT IN BANK STATEMENT
 BANK RECONCILIATIONS FOR THE MONTH ENDING 30TH, JUNE 2025

DATE	GP:REF NO	PARTICULARS		AMOUNT IN KSHS
Totals				0.00

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-24 To : 30-JUN-25

DEP-NATIONAL POLICE SERVICE COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182202

Balance as per bank certificate	13,127,773.25
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	13,127,773.25

Reconciled by: E.M. Mongare Signature: [Signature] Date: 30/6/2025

Reviewed by: Philip - K. Laga Signature: [Signature] Date: 30/6/2025

Approved by: [Signature] Signature: [Signature] Date: 30/6/2025

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-24 To : 30-JUN-25

DEP-NATIONAL POLICE SERVICE COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182202

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts		Amount	
No	Date		
Total			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque		Amount	
No	Date		
Total			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts		Amount	
No	Date		
Total			

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-24 To : 15-JUL-25

DEP-NATIONAL POLICE SERVICE COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182202

Balance as per bank certificate	14,421,082.75
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	14,421,082.75

Reconciled by: E. M. Mwangi Signature: [Signature] Date: 30/06/2025

Reviewed by: Philip - K. [Signature] Signature: [Signature] Date: 30/06/2025

Approved by: [Signature] Signature: [Signature] Date: 30/06/2025

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-24 To : 15-JUL-25

DEP-NATIONAL POLICE SERVICE COMM

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000182202

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
Total			

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
Total		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

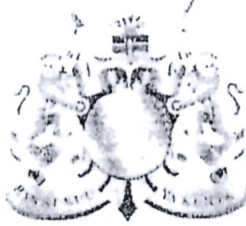
Cheque		Amount
No	Date	
Total		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
Total		

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BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 29, 2025

CERTIFICATE OF BALANCES

Customer: 120376

NATIONAL POLICE SERVICE
COMMISSION

Balance Date: 30-Jun-25

Account No	Account Name	Currency	Balance
1000181486	REC-NATIONAL POLICE SERVICE COMMISS	KES	81,412,038.65
1000182202	DEP-NATIONAL POLICE SERVICE COMM	KES	13,127,773.25
1000182563	CBK165-NATIONAL POLICE SERVICE COMM	KES	0.00

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division